

SFS Finance Newsletter

A Newsletter from the Wisconsin Department of Public Instruction, Division for Finance and Management



Vol. 3 No. 4

October 14, 2011

Contents of Newsletter

- Message from the School Financial Services Director
- 2011-12 General Aid Certification
- 2011-12 General Aid Payment Schedule Information
- 2011-12 Revenue Limit Calculation Estimate
- 2011 Equalized Values-Tax Apportionment
- Education Jobs Fund
- 2011-12 Estimated Categorical Aid Prorations
- 2011-12 PI 401 Tax Levy Report
- 2011-12 PI 1504 Budget Report
- 2011-12 PI 1504 SPED Budget Report
- Common School Fund (Library Aid) Information
- 2011-12 Summer School Transportation Report
- School Financial Services Team Contacts

Message from the School Financial Services Team Director

The School Financial Services (SFS) Team works hard to provide you with timely information to help you complete your tasks. This newsletter, providing you with the October 14 Aid Certification information, among other things, is just one example. My thanks and appreciation goes to them for all they do, and for their professionalism and dedication to helping school officials throughout the state.

This newsletter is meant to provide you with SFS updates and other important information about school finance issues. We ask that you forward this information to the appropriate person. As always, we value your input and encourage you to contact one of the SFS Team members listed at the end of this newsletter if you have issues, concerns, or suggestions, as we strive to provide you with the best service possible.

2011-12 General Aid Certification

The General Aid Worksheet calculates the October 14 certification of your district's 2011-12 general aid eligibility. General aid is defined as equalization, special transfer (chapter 220, integration), and special adjustment aid. This information is posted to the team's website under "Late Breaking Information," "Worksheets" located on the left-hand scan bar or directly at http://www.dpi.wi.gov/sfs/aid_worksheets.html. The data used to generate this estimate was derived from the following sources:

1. **2010-11 Membership Reports** (2010 summer school FTE, September 2010 – Third Friday, January 2011 - Second Friday, 2010-11 group and foster home adjustment, Youth Challenge Academy (YCA) adjustment, and students attending part-time under s. 118.145 (4), Wis. Stats.).
2. **2010-11 PI 1506 AC (Aid Certification) reports.**
3. **2010 Equalized Property Valuations, School Aid TIF-OUT certification with exempt computer values.** Districts received these values in May, 2011.
4. **General Aid Appropriation of \$4,261,954,000.** Also reflected in this certification is aid for consolidated districts, the Milwaukee and Racine Parental Choice Program adjustments, and the Milwaukee Charter Program adjustment.

Directory and Services

[Home](#)
[Late Breaking News](#)
[Webcasts](#)
[Data Warehouse](#)
[SFS Reporting Portal](#)
[Finance Overview](#)
[Budget Development](#)

SFS Team Directory

E-mail: dpifin@dpi.wi.gov

Phone: (608) 267-9114 Fax: (608) 266-2840

[Subscribe to this newsletter](#)



The Wisconsin Department of Public Instruction does not discriminate on the basis of sex, race, color, religion, creed, age, national origin, ancestry, pregnancy, marital status or parental status, sexual orientation, or disability.

SFS Finance Newsletter

is published by the Department of Public Instruction. Questions or comments should be directed to:

Jerry Landmark
Wisconsin Department of Public Instruction
P. O. Box 7841
Madison, WI 53707-7841
608-266-6968 or 1-800-441-4563
<mailto:jerome.landmark@dpi.wi.gov>
dpi.wi.gov/sfs/index.html

Actual 2011-12 aid eligibility using final audited 2010-11 data will be computed after all desk audits of 2010-11 PI 1505 Annual Reports are completed (Winter 2011). Any 2011-12 aid eligibility adjustments will be made in the September aid payment of the 2012-13 school fiscal year.

An explanation of Sections H and I on the worksheet can be found under "2011-12 October 14 Aid Certification" at http://www.dpi.wi.gov/sfs/aid_worksheets.html.

Note: Districts that receive Intra-District, Inter-District, and Special Adjustment General Aids will find a feature now included in the Excel aid workbook. On a separate tab titled "Breakdown of Line I1," the computational details for each of these aid programs are displayed. Color-coding on both worksheets will assist districts in identifying which amounts from the breakdown page were summed to arrive at the numbers on the main page. If you have questions about your aid eligibility, please contact a school finance consultant.

Your district's 2010-11 aid membership (FTE) can be found on your district's home page under "FTE Reports" within the "School Finance Reporting Portal" or directly at <https://www2.dpi.state.wi.us/safr/>. The report entitled, "FY 2010-11 Aid Calc FTE," calculates your district's aid membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2010 Pupil Count report, PI 1563 September 2010 (YCA) Youth Challenge Academy report, PI 1804/1805 2010 Summer School report, PI 1563 January 2011 Second Friday Pupil Count report, PI 1563 January 2011 (YCA) Youth Challenge Academy report, PI 1589 Foster Group Home Adjustment, and the Chapter 220 Integration Pupil Count/Part-Time Attendance FTE submitted on the PI 1563 reports.

2011-12 General Aid Payment Schedule Information

Beginning with the 1997-98 school fiscal year and again in the 2011-12 school fiscal year, \$75,000,000 from the general aid distribution will be withheld and paid on the fourth Monday of July following the close of the fiscal year. As a result, each actual 2011-12 aid payment received by districts (September 19, 2011; December 5, 2011; March 26, 2012; and June 18, 2012) will be reduced by **approximately 1.97** percent. The aid withheld will be paid on July 23, 2012. Per statute, districts are to record this payment as actual revenue for the 2011-12 fiscal year.

Note that public school open enrollment payments, revenue limit penalties, Youth Challenge Academy payments, and Second Chance payments will be adjusted on the June 18, 2012 equalization aid payment.

To assist districts with their planning, the SFS Team provides each district with a 2011-12 equalization aid payment schedule. This information is posted to the team's website under "Late Breaking Information" and on the left-hand scan bar "Aid Information" link or directly at http://www.dpi.wi.gov/sfs/pay_aid_info.html. Note that districts eligible for special adjustment aid will receive prorated payments beginning with the December 5, 2011 aid payment (40%), then March 26, 2012 (25%), and finally June 18, 2012 (35%).

October 2011						
S	M	T	W	Th	F	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

Oct 14 [PI 401 Tax Levy Report](#) *Open*
[PI 1504 Budget and PI 1504 SPED Budgets Report](#) *Open*
 October Aid Certified
 Oct 17 [PI 1588 Supplemental Aid Request](#)
Due, s. 115.435, Wis. Stats.
 Oct 31 [Indirect Cost Rpt](#) **Due**

November 2011						
S	M	T	W	Th	F	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

Nov 01 [Board Approves Levy](#)
 Nov 06 [Last Day to Certify Levies](#)
 Nov 11 [PI 401 Tax Levy Rpt](#) **Due**
 Nov 21 [SPED Aid](#) and [SAGE Pymt](#)
 Nov 24 [Holiday](#)

December 2011						
S	M	T	W	Th	F	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

Dec 01 [Audited Financial Statements](#) **Due**
 Dec 01 [PI 1570 High Cost Claims](#) **Due**
 Dec 02 [PI1504 Budget/SPED Budgets](#) **Due**
 Dec 05 [Equalization Aid Payment](#)
 Dec 05 [Special Adjustment Aid Payment](#)
 Dec 19 [SPED Aid Payment](#)

2011-12 Revenue Limit Calculation Estimate

The 2011-12 Excel Revenue Limit Worksheet is available for districts to use in the calculation of their revenue limit. The worksheet is located under "Late Breaking Information" or "Budget Development and Planning" on the team's home webpage or directly at <http://www.dpi.wi.gov/sfs/revlimworksheet.html>. The pre-populated version of the worksheet has been updated to include the Fall 2010 Certification of Values –Tax Apportionment, revenue limit membership submitted on the PI 1563 Third Friday Pupil Count report, PI 1563 Youth Challenge Academy report, PI 1804/1805 Summer School report, the PI-5000 Transfer of Service, and the October 15 certification of aid eligibility. The Excel worksheet will be updated after districts have reported their tax levies on the PI 401 Tax Levies report.

The revenue limit full-time equivalency (FTE) report is also available on each district's home page under "FTE Reports" within the reporting portal on the finance team's website. The new report entitled, "FY 2011-12 FTE Conversion for Revenue Limit Calculation," calculates the district's revenue limit membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2011 Pupil Count report, PI 1563 September 2011 Youth Challenge Academy report, and the PI 1804/1805 2010 Summer School report. The FTE report is intended to help districts correctly calculate their revenue limit memberships. Please contact a finance consultant should you have questions.

Districts intending to use the energy revenue limit exemption must follow the procedures previously communicated to districts via the team's listserv. Information about this exemption is available on the team's home webpage left-hand scan bar link entitled, "R.L. Energy Exemption" or by going directly to <http://www.dpi.wi.gov/sfs/engryrevlim.html>

Note to districts receiving high poverty aid under s. 121.136, Wis. Stats. Again for the 2011-12 school year, this aid must be used to reduce the district's allowable tax levy per s. 121.90(2), Wis. Stats. The aid is recorded on line 12B of the 2011-12 Excel pre-populated revenue limit worksheet. Reminder: This worksheet is provided as a service of the SFS Team. Districts are responsible for the calculation of their revenue limit. The department will calculate your district's final 2011-12 revenue limit calculation for compliance with s. 121.92, Wis. Stats., in May 2012.

2011 Equalized Values-Tax Apportionment

The Wisconsin Department of Revenue (DOR) certifies two versions of equalized property values to the Wisconsin Department of Public Instruction (DPI) for each calendar year. The property values are provided to the DPI for distribution to school districts. In the fall, DOR certifies values to be used for the tax apportionment of school levy. In the spring, DOR certifies equalized property values for the purpose of school aid computation.

The Fall School District Certification of 2011 Values - Tax Apportionment for each district is located on the team's website under "Property Valuation" on the left-hand scan bar or directly at <http://www.dpi.wi.gov/sfs/pdf/fallcert2011.pdf> (SELECT DISTRICT PRINT PAGE). They will be used by school district clerks to certify the 2011-12 school district tax levies to municipal clerks. Districts will use the values with TID excluded (TID-Out) for apportionment of the school levy.

The DOR also certifies a TID Out Exempt Computer Value in the fall. This is the value of computers within your district that is exempt from the school district property tax. Districts will use this value to calculate a state aid payment that is intended to replace the tax money that has been lost due to the property tax exempt status of computers.

It is important for districts to calculate the amount of this aid payment because it does affect your district's maximum fund 10 levy under revenue limits. In essence, the exempt computer aid replaces a portion of your district's maximum allowable fund 10 levy. The 2011-12 Excel pre-populated revenue limit worksheet, located at <http://www.dpi.wi.gov/sfs/revlimworksheet.html>, calculates the computer aid payment districts will receive on or before July 23, 2012, per s. 79.095(4), Wis. Stats. It is important to note that districts should not attempt to calculate their computer exemption aid until they have calculated what they believe will be their final revenue limit computation which includes the department's October 14 certification of the district's 2011-12 general aid payment and all proposed tax levies.

Education Jobs Fund

Education Jobs (Ed Jobs) Fund has provided districts with federal grant dollars to create and save education jobs. The SFS Team has provided districts with account code information (Project code 595, Source Code 780, CFDA #84.410), allocation amounts and additional guidance through listserv messages and via the Ed Jobs website at <http://www.dpi.wi.gov/sfs/edjobs.html>. The DOA is responsible for the collection of data from the districts and payment of grant claims. Information about filing claims and allowable costs can be found at the Education Jobs tab on the Office of Recovery and Reinvestment website at www.recovery.wi.gov. Questions about claims and grant payments can be directed to Dan Subach of DOA's Federal Funds Team at (608) 264-9573, email

dan.subach@wisconsin.gov or Ross Behrend at (608) 267-7395 or email ross.behrend@wisconsin.gov. Questions regarding administration, utilization, and how these funds may impact other sources of education funding can be directed to Paul Dix, Consultant, SFS Team, at paul.dix@dpi.wi.gov or phone at (608) 267-9213 or Debbie Brown, Assistant Director, SFS Team, at debra.brown@dpi.wi.gov or phone at (608) 267-9209. The current expenditure period is October 1 – December 31, 2011, with claims due to DOA by January 5, 2012. To date, approximately \$97,700,000 of \$180,000,000 has been expended.

2011-12 Estimated Categorical Aid Prorations

The following list of 2011-12 estimated aid prorations are based upon unaudited 2010-11 report data.

Special Education (includes special education transportation)	26.3%
Social Worker/Psychologist/Nurse/Counselor	26.3%
Special Education - Room and Board	26.3%
Special Education - Hospital	100%
Pupil Transportation	100%
Bilingual/Bicultural	N/A%
Common School Fund (Early Estimate)	\$27.92

2011-12 PI 401 Tax Levy Report - Opens October 17 - Due November 11

Districts will use the PI 401 Tax Levy report to certify the district's levy to municipalities and to report levy data to both the DPI and Department of Revenue. The report is located on each district's "Financial Data Home" page link within the "School Finance Reporting Portal." Specific instructions for this report can be accessed at http://www.dpi.wi.gov/sfs/instr_pi401.html. Please note: The PI 401 Tax Levy Report allows districts to choose to apportion levies using cents or round to the nearest whole dollar. The tax levies reported in the Budget Report and subsequent Annual Report must reflect the choice the district has made on the PI 401 Tax Levy Report. This report will open Monday, October 17 and is due Friday, November 11, but earlier submission is encouraged.

2011-12 PI 1504 Budget Report - Opens October 14 - Due December 2

The PI 1504 Budget Report program will open on October 14, and is due Friday, December 2. This report is located on each district's "Financial Data Home" page within the "School Finance Reporting Portal." Instructions for completing this report are located on the "Budget Report PI 1504" link.

A list of the account changes new to 2011-2012 is located under the "WUFAR" link on the left-hand scan bar of the SFS Team's home page or directly at <http://www.dpi.wi.gov/sfs/wufar.html>. Select the "Appendix B: Updated October 15, 2011 – Revision #18" link to view the changes. These changes have also been added to the "Allowable Account Classification by Fund" links located on the same page.

The tax levies reported in the PI 1504 Budget Report are dependent upon the PI 401 Tax Levies Report. Districts must complete and submit the PI 401 Tax Levies Report prior to completing the PI 1504 Budget Report.

2011-12 PI 1504 SPED Budget Report - Opens October 14 - Due December 2

The PI 1504 Special Education Budget Report program for reporting 2011-12 budgeted expenses will open on Friday, October 14, and is due Friday, December 2. This report is located on each district's "Financial Data Home" page link within the "School Finance Reporting Portal." Specific instructions for this report can be accessed by clicking on the "Help and Navigation" link within the Special Education Budget Report.

Questions regarding this report may be directed to Michele Tessner at 608-267-9218 or by email at michele.tessner@dpi.wi.gov.

Common School Fund (Library Aid) Information

The actual amount of school library aid a district will receive will be posted to the team's website under "Late Breaking Information" and under "Aid Information" on the left-hand scan bar no later than January 6, 2012. The payment date is Monday, April 30, 2012. Library aid is calculated from the data submitted on the PI 1505 Census report.

Most of a district's Common School Fund (CSF) expenditures will be recorded in Function 222 000 Object 430 series. Up to 25% of the current year CSF revenue may be used for library computers and should be coded to 222 000 Objects 550 and 560. Districts must appropriately expend all of its CSF revenues by the end of the fiscal year it is received. More information about CSF revenues and appropriate expenditures can be found on the web at: <http://www.dpi.wi.gov/sfs/comsch.html>. Questions regarding this report may be directed to Brad Adams at (608) 267-3752 or by email at bradley.adams@dpi.wi.gov.

2011-12 Summer School Pupil Transportation Report (PI-1547SS)

Transportation for pupils who attended summer school during the summer of 2011 was to be reported to the department by September 30, 2011. At this time, many districts that have reported summer school membership have not completed the summer school transportation report. This is a new report for this year which will feed into the school year pupil transportation report (PI-1547). The report is being kept open at this time so that districts can report this data. The report is located on each district's "Financial Data Home" page within the "School Finance Reporting Portal."

School Financial Services Contacts

Please contact one of the following School Financial Services Team members should you have additional questions:

Brad Adams, Consultant	bradley.adams@dpi.wi.gov	(608) 267-3752
Bob Avery, Consultant	robert.avery@dpi.wi.gov	(608) 267-9707
Erin Fath, Consultant	erin.fath@dpi.wi.gov	(608) 266-3464
Debbie Brown, Assistant Director	debra.brown@dpi.wi.gov	(608) 267-9209
Jerry Landmark, Director	jerome.landmark@dpi.wi.gov	(608) 266-6968
Michele Tessner, Accountant	michele.tessner@dpi.wi.gov	(608) 267-9218
Brian Kahl, Auditor	brian.kahl@dpi.wi.gov	(608) 266-3862
Gene Fornecker, Auditor	eugene.fornecker@dpi.wi.gov	(608) 267-7882